

Land Acquisition

Capital Projects Fund, No. 301

This fund accounts for financial resources, which are designated for the acquisition or construction of general capital assets and improvements.



REVENUES

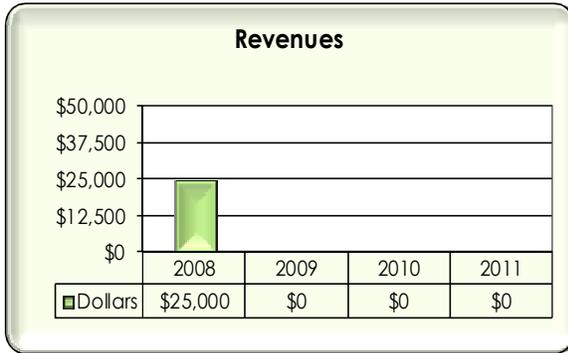
| BARS # | GENERAL Description | 2008 Actual | 2009 Actual | 2010 Est. Actual | 2011 Adopted | Chg. 10 to 11 | % Change |
|--------|--|------------------|------------------|------------------|------------------|----------------|---------------|
| | Beginning Fund Balance | 1,475,362 | 1,322,359 | 1,143,767 | 1,112,566 | -31,200 | -2.7% |
| 330 | Intergovernmental | 68,613 | 0 | 49,122 | 40,000 | -9,122 | -18.6% |
| 360 | Miscellaneous | 53,299 | 21,405 | 15,527 | 15,000 | -527 | -3.4% |
| 390 | Other Financing Sources | 0 | 2,343 | 0 | 0 | 0 | 0.0% |
| | Total | 121,912 | 23,748 | 64,649 | 55,000 | -9,649 | -14.9% |
| | TOTAL REVENUES & BEGINNING FUND BALANCE | 1,597,274 | 1,346,108 | 1,208,416 | 1,167,566 | -40,849 | -3.4% |

EXPENDITURES

| BARS # | Object | GENERAL Description | 2008 Actual | 2009 Actual | 2010 Est. Actual | 2011 Adopted | Chg. 10 to 11 | % Change |
|---------|--------|---|------------------|------------------|------------------|------------------|----------------|--------------|
| | | Ending Fund Balance | 1,322,359 | 1,143,767 | 1,112,566 | 1,036,566 | -76,000 | -6.8% |
| 511-555 | 30 | Supplies | 73,944 | 1,378 | 1,518 | 1,500 | -18 | -1.2% |
| | 40 | Other Services & Charges | 120,875 | 175,800 | 57,381 | 110,000 | 52,619 | 91.7% |
| | 50 | Intergovernmental | 0 | 1,318 | 0 | 0 | 0 | 0.0% |
| 594 | 60 | Capital Outlay | 46,882 | 0 | 24,211 | 0 | -24,211 | -100.0% |
| 511-594 | 90 | Interfund Payments | 33,214 | 23,845 | 12,739 | 19,500 | 6,761 | 53.1% |
| | | Total | 274,914 | 202,341 | 95,849 | 131,000 | 35,151 | 36.7% |
| | | TOTAL EXPENDITURES & ENDING FUND BALANCE | 1,597,274 | 1,346,108 | 1,208,416 | 1,167,566 | -40,849 | -3.4% |

2003 Construction Fund Capital Projects Fund, No. 303

This fund accounted for construction projects funded by the 2003 Limited Tax General Obligation bonds issued for \$12,270,000. Transfers to this fund from Current Expense and the Capital Facilities Plan fund supplemented the bond issue for construction of a new Lewis County Jail, and improvements to the Lewis County Juvenile Court Detention Center.



REVENUES

| BARS # | GENERAL Description | 2008 Actual | 2009 Actual | 2010 Est. Actual | 2011 Adopted | Chg. 10 to 11 | % Change |
|--|-------------------------------|---------------|--------------|------------------|--------------|---------------|-------------|
| | Beginning Fund Balance | 674 | 4,253 | 0 | 0 | 0 | 0.0% |
| 390 | Other Financing Sources | 25,000 | 0 | 0 | 0 | 0 | 0.0% |
| | Total | 25,000 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL REVENUES & BEGINNING FUND BALANCE | | 25,674 | 4,253 | 0 | 0 | 0 | 0.0% |

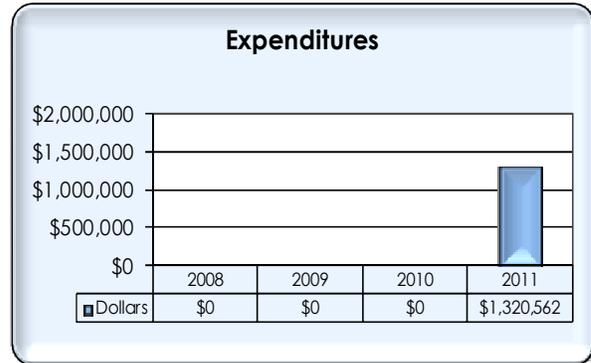
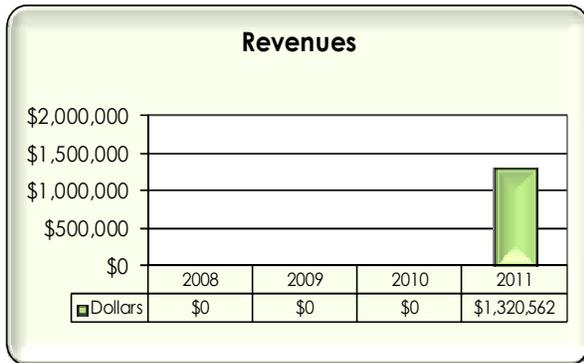
EXPENDITURES

| GENERAL | | | 2008 | 2009 | 2010 | 2011 | Chg. | % |
|---|--------|--------------------|---------------|--------------|-------------|-------------|-------------|-------------|
| BARS # | Object | Description | Actual | Actual | Est. Actual | Adopted | 10 to 11 | Change |
| Ending Fund Balance | | | 4,253 | 0 | 0 | 0 | 0 | 0.0% |
| JAIL - OTHER | | | 2008 | 2009 | 2010 | 2011 | Chg. | % |
| BARS # | Object | Description | Actual | Actual | Est. Actual | Adopted | 10 to 11 | Change |
| 597.00 | 00 | Non Classified | 0 | 4,253 | 0 | 0 | 0 | 0.0% |
| Total | | | 0 | 4,253 | 0 | 0 | 0 | 0.0% |
| JUVENILE | | | 2008 | 2009 | 2010 | 2011 | Chg. | % |
| BARS # | Object | Description | Actual | Actual | Est. Actual | Adopted | 10 to 11 | Change |
| 594.27 | 60 | Capital Outlay | 20,886 | 0 | 0 | 0 | 0 | 0.0% |
| | 90 | Interfund Payments | 535 | 0 | 0 | 0 | 0 | 0.0% |
| Total | | | 21,421 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL EXPENDITURES | | | 21,421 | 4,253 | 0 | 0 | 0 | 0.0% |
| TOTAL EXPENDITURES & ENDING FUND BALANCE | | | 25,674 | 4,253 | 0 | 0 | 0 | 0.0% |

Vader Water System Improvements

Capital Project Fund, No. 306

This fund is used for construction of system distribution improvements to the Vader Water System. Revenue for the improvements is from two sources: Community Development Block Grant (CDBG) and Drinking Water State Revolving Fund (DWSRF).



REVENUES

| GENERAL | | 2008 | 2009 | 2010 | 2011 | Chg. | % |
|--|-------------------------|----------|----------|-------------|------------------|------------------|-------------|
| BARS # | Description | Actual | Actual | Est. Actual | Adopted | 10 to 11 | Change |
| Beginning Fund Balance | | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 330 | Intergovernmental | 0 | 0 | 0 | 1,320,562 | 1,320,562 | 0.0% |
| 390 | Other Financing Sources | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total | | 0 | 0 | 0 | 1,320,562 | 1,320,562 | 0.0% |
| TOTAL REVENUES & BEGINNING FUND BALANCE | | 0 | 0 | 0 | 1,320,562 | 1,320,562 | 0.0% |

EXPENDITURES

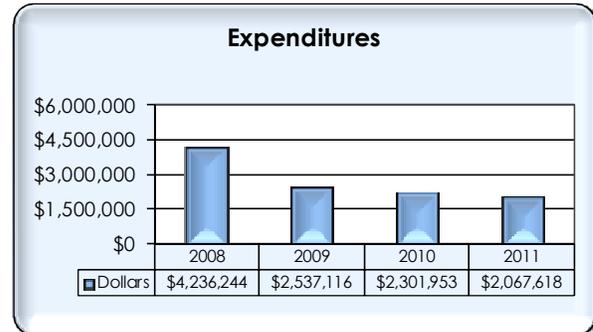
| GENERAL | | 2008 | 2009 | 2010 | 2011 | Chg. | % |
|---|--------------------|----------|----------|-------------|------------------|------------------|-------------|
| BARS # | Object Description | Actual | Actual | Est. Actual | Adopted | 10 to 11 | Change |
| Ending Fund Balance | | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 594.34 | 60 Capital Outlay | 0 | 0 | 0 | 1,320,562 | 1,320,562 | 0.0% |
| Total | | 0 | 0 | 0 | 1,320,562 | 1,320,562 | 0.0% |
| TOTAL EXPENDITURES & ENDING FUND BALANCE | | 0 | 0 | 0 | 1,320,562 | 1,320,562 | 0.0% |

Capital Facilities Plan

Capital Projects Fund, No. 310

This fund accounts for 1/2 of 1% Real Estate Excise Tax (REET) to be used to finance capital projects including debt service for the Capital Facilities Plan. This fund also accounts for the 1/10 of 1% sales tax used for debt service and improvements for the Lewis County Jail and renovation of the Juvenile Detention Facility.

The Capital Facilities Plan is designed to look at infrastructure needs over a 20 year period to ensure that County government provides an appropriate level of service to the citizens of Lewis County. The current plan includes: a Campus building to consolidate service locations for a "one stop" service model.



REVENUES

| BARS # | GENERAL Description | 2008 Actual | 2009 Actual | 2010 Est. Actual | 2011 Adopted | Chg. 10 to 11 | % Change |
|--|-------------------------------|-------------------|------------------|------------------|------------------|-----------------|--------------|
| | Beginning Fund Balance | 5,189,987 | 5,842,509 | 5,484,247 | 5,828,176 | 343,930 | 6.3% |
| 310 | Taxes | 3,360,180 | 1,696,308 | 1,714,273 | 1,600,075 | -114,198 | -6.7% |
| 330 | Intergovernmental | 0 | 42,140 | 0 | 0 | 0 | 0.0% |
| 360 | Miscellaneous | 274,118 | 276,521 | 218,932 | 150,918 | -68,014 | -31.1% |
| 390 | Other Financing Sources | 1,254,469 | 163,885 | 712,678 | 667,600 | -45,078 | 0.0% |
| | Total | 4,888,767 | 2,178,854 | 2,645,883 | 2,418,593 | -227,290 | -8.6% |
| TOTAL REVENUES & BEGINNING FUND BALANCE | | 10,078,754 | 8,021,363 | 8,130,129 | 8,246,769 | 116,640 | 1.4% |

EXPENDITURES

| GENERAL | | | 2008 | 2009 | 2010 | 2011 | Chg. | % |
|---|--------|------------------------|-------------------|------------------|--------------------|------------------|-----------------|---------------|
| BARS # | Object | Description | Actual | Actual | Est. Actual | Adopted | 10 to 11 | Change |
| Ending Fund Balance | | | 5,842,509 | 5,484,247 | 5,828,176 | 6,179,151 | 350,975 | 6.0% |
| 597.00 | 00 | Non Classified | 1,363,965 | 1,339,753 | 1,286,432 | 1,286,368 | -64 | 0.0% |
| 511-548 | 30 | Supplies | 322,141 | 96,481 | 375,470 | 86,250 | -289,220 | -77.0% |
| | 40 | Other Services/Charges | 124,165 | 308,600 | 473,487 | 480,000 | 6,513 | 1.4% |
| | 50 | Intergovernmental | 6,842 | 4,475 | 652 | 0 | -652 | -100.0% |
| 594 | 60 | Capital Outlay | 2,326,441 | 629,756 | 87,669 | 200,000 | 112,331 | 128.1% |
| | 90 | Interfund Payments | 92,690 | 158,051 | 78,243 | 15,000 | -63,243 | -80.8% |
| Total | | | 4,236,244 | 2,537,116 | 2,301,953 | 2,067,618 | -234,335 | -10.2% |
| TOTAL EXPENDITURES & ENDING FUND BALANCE | | | 10,078,754 | 8,021,363 | 8,130,129 | 8,246,769 | 116,640 | 1.4% |